

HOUSE RESEARCH

Bill Summary

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Authors: Falk and others

Subject: Amending definition of real property for certain property used in production

Analyst: Steve Hinze (steve.hinze@house.mn)
Andrew Biggerstaff (andrew.biggerstaff@house.mn)

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Real property. Provides that the exterior shell of a structure used in the production of biofuels, wine, beer, distilled beverages, and dairy products, is not included in the definition of real property, and therefore not taxable, even if the shell has structural, insulation, or temperature control functions. The exterior shell of the structure, however, is real property if it is used primarily for storage of ingredients or materials used in the production of biofuels, wine, beer, distilled beverages, and dairy products, or the storage of those finished products. Effective beginning with taxes payable in 2016.